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GOVERNMENT OF INDIA
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Office of the Principal Commissioner RA and
Ex-Officio Additional Secretary to the Government of India
8th Floor, World Trade Centre, Cuffe Parade,
Mumbai- 400 005

F. NO. 371/27/DBK/18-RA /1560 Date of Issue: 17.03.2023

ORDER NO.362/2023-CUS (WZ) /ASRA/Mumbai DATED 15.03.2023 OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF THE CUSTOMS ACT, 1962.

Applicant	:	M/s Bharat Forge Limited, Pune Cantonment, Mundhwa, Pune – 411 036, Maharashtra.
Respondent	:	Commissioner of Customs (NS-II), Jawaharlal Nehru Customs House, Nhava Sheva, Uran Raigad, Maharashtra – 400707.
Subject	:	Revision Application filed under Section 129DD of the Customs Act, 1962 against the Order-in-Appeal No. 136(DBK)/2017 (JNCH)/Appeal-I dated 31.10.2017 passed by the Commissioner of Customs (Appeals- I), Mumbai –II, JNCH, Nhava Sheva.

ORDER

This Revision Application has been filed by M/s Bharat Forge Limited, Pune (here-in-after referred to as 'the applicant') against the Order-in-Appeal dated 31.10.2017 passed by the Commissioner of Customs, (Appeals – I), JNCH, Nhava Sheva. The said Order-in-Appeal decided an appeal against the Order-in-Original dated 30.09.2016 passed by the Additional Commissioner, NS-II, JNCH, Nhava Sheva.

2. Brief facts of the case are that the applicant had cleared their products viz. 'Crankshaft made up of Alloy Steel (Fully machined)' and 'Steering Knuckles' for export under the DEPB Scheme till 30.09.2011 and had classified them under RITC 84831099 and 87081090, respectively. From 01.10.2011, after the issue of notification no.68/2011-CUS(NT) dated 21.09.2011 which notified the All Industry Drawback rates, the applicant started clearing the said products under the Drawback Scheme. Scrutiny of the export documents for this period indicated the applicant had classified the items 'Fully machined Crankshaft' and 'Steering Knuckles' under Central Excise Tariff Item no.84831099 and 87081090, respectively, in the export dispatch invoice issued under Rule 11 of the Central Excise Rules, 2004, however, in the corresponding ARE-1 and Shipping Bill, the applicant had classified both these items under RITC 73261990. They claimed Drawback for 'Fully machined Crankshaft' under Drawback Sr.No.732641B and for 'Steering Knuckles' under Sr.No.732622B.

3. The Department was of the opinion that Drawback Serial Numbers for the products 'Crankshaft made up of Alloy Steel (Fully machined)' and 'Steering Knuckles' would ideally be Sr.No.848304B and Sr.No.8708034B, respectively, in light of the classification declared by the applicant in their export dispatch invoice. It was felt that the applicant had, by virtue of the above act of incorrectly classifying their products in the ARE-1 and Shipping Bill, claimed Drawback at a higher rate as the Drawback rate for Sr.No.732641B and Sr.No.732622B was higher than the Drawback rate for Sr.No.848304B and Sr.No.8708034B as indicated for the following Table:-

Sl.No.	DBK Sl.No.	Rate of DBK
1	732641B	5% on FOB or Rs.9/- per Kg.
2	732622B	5% on FOB or Rs.9/- per Kg.
3	848304B	2% on FOB or Rs.4.4 per Kg
4	8708034B	1% on FOB or Rs.2/- per Kg.

The applicant was issued a Show Cause Notice dated 05.08.2014 seeking to recover the excess Drawback amounting to Rs.13,41,24,827/- already paid to them under the provisions of Rule 16 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 read with Section 50 of the Customs Act, 1962 along with interest under Section 75A(2) of the Customs Act, 1962. The Show Cause Notice also sought to appropriate the amounts of Rs.12,13,50,394/- and Rs.3,60,56,859/- paid under protest by the applicant towards excess Drawback and interest, respectively, totaling to Rs.15,74,07,253/-.

4. The Additional Commissioner of Customs, NS-II, JNCH, Nhava Sheva vide Order-in-Original 30.09.2016 rejected the classification i.e. 733261990 declared by the applicant for both the products in the Shipping Bills filed by them and determined that 'Crank Shaft made of Alloy Steel (Fully machined)' will fall under Drawback Sl. No.848304B and 'Steering Knuckles' will fall under Drawback Sl.No.8708034B. The original authority ordered for recovery of excess amount of drawback of Rs.13,41,24,827/- sanctioned to the applicant along with applicable interest and also ordered that the amounts already paid by the applicant be appropriated. The original authority also imposed penalty of Rs.50,00,000/- under Section 114(iii) and Rs.50,00,000/- under Section 114AA of the Customs Act, 1962. Aggrieved, the applicant preferred an appeal against the said Order-in-Original before the Commissioner of Customs (Appeals I), Mumbai – II, JNCH, Nhava Sheva resulting in Order-in-Appeal dated 31.10.2017. The Commissioner (Appeals) upheld the Order-in-Original except the quantum of penalties imposed and reduced them to Rs.5,00,000/- under Section 114(iii) and Rs.5,00,000/- under Section 114AA of the Customs Act, 1962.

5. Aggrieved, the applicant has filed the present Revision Application against the Order-in-Appeal dated 31.10.2017 on the following grounds:-

(a) The differential duty drawback has been demanded only on the ground of wrong classification of the goods exported; that the mis-declaration of description of the impugned goods was not in dispute; that the description of the impugned goods mentioned in the shipping bill and other export documents was the same as that mentioned in the corresponding export invoice and A.RE.-1; that the impugned goods had been described as 'Crank Shaft made of Alloy Steel (fully machined)' and 'Steering Knuckles' in the export invoices as well as the shipping bills; therefore there was no question of mis-declaration of the description of the impugned goods;

(b) The classification adopted in the Export Invoice and ARE-1 does not preclude them from claiming duty drawback under a different heading of the drawback schedule as long as the description of the goods corresponded with the description given in the drawback schedule; that Crankshafts made of alloy steel (fully machined) had been classified under Tariff Item Ch. H. 84831099 and Steering Knuckles under Tariff Item 87081090 at the time of clearance from their factory in the export invoice and ARE-I; that on the other hand, drawback has been claimed under a different tariff entry of the duty drawback schedule;

(c) That the Commissioner (Appeals) had held that they are obliged to follow the same classification in the Shipping Bills for the drawback claim, as is mentioned in the ARE-1 and invoice etc; that this understanding of the department was illegal and bad in law; that it is accepted that the classification adopted at the time of clearance from the factory under a particular tariff entry is not relevant and does not preclude them from claiming drawback under a different heading, as long as the said drawback entry therein satisfies and covers the goods exported; that there was no law holding to the contrary;

(d) That they had classified the goods under Chapter 84 or 87 as parts of machinery; that this classification declared by the Applicants was based on Section Note 2 to Section XVI of the Central Excise Tariff, which classifies parts of machinery under Chapter 84 or 85; that there is no Section Note or Chapter Note in the Drawback Schedule; that the Drawback Schedule is to be applied only as per the wording of the entry therein; that no reliance can be placed on the rules of classification as given in Rules 1-6 of the General Rules of Interpretation of the Customs Tariff or the HSN Explanatory Notes as has been done in the impugned Order-in-Appeal;

(e) That the stand taken in the impugned order that the principles of classification for the purpose of the Customs Tariff, viz., the General Rules of Interpretation are applicable mutatis mutandis to classification under the Drawback Schedule, is based on Condition No. 1 of the General Notes to the Drawback Schedule; that this finding of the impugned order was incorrect because the principles governing classification of machinery, articles and their parts either under Chapter 84 and / or Chapter 73 are by virtue of the Section Notes and the Chapter Notes, and not as per the General Rules of Interpretation/ Condition No. 1 of the General Notes to the Drawback Schedule restricts itself to the General Rules of Interpretation only and not to any other rules prescribed in the Customs/Central Excise Tariff and hence the relevant Section Notes and Chapter Notes would not be applicable for classification of goods under the Drawback Schedule; that in the present matter, the classification declared by them in the export invoice and ARE-1 at the time of clearance from the factory was based on the applicable Section Note and hence this classification made by them would be irrelevant for the purpose of claiming drawback; that for the purpose of the Drawback Schedule, the correct classification is to be based on the description of the entry in that Schedule; that if this were not the case, the entire purpose of having a Drawback Schedule distinct from the Tariff would be defeated; that the classification declared by them under Heading 73 was very specific to the goods exported and hence there arose not case for alleging incorrect classification of the goods; that for example, casting roller may be part of machinery and therefore by virtue of Section Note 2(b) of Section XVI classifiable under Heading 84.38 of the Central Excise Tariff; that there was no heading in Chapter 84 which provided for parts of sugar mill like heading 84.66, 84.93, etc.; that hence rollers, scrapper etc. though are the parts of the sugar mill will not be classifiable under Chapter 84 of the drawback schedule but classifiable under Chapter 73 as articles of iron or steel. They sought to place reliance on the decision of the Hon'ble Tribunal in the case of Shri Rolex Rings Vs. CC [2016 (335) ELT 69 (Tri-Ahmd.)] which upheld by the Hon'ble Supreme Court [2016 (338) ELT A32 (SC)];

(f) That the classification adopted by them was in accordance with the General Rules of Interpretation; that in any case, the exported goods had been classified correctly by them; they referred to the General Notes of the Drawback Schedule, as notified vide Notification No. 68/2011-Cus (N.T.)

dated 22.09.2011 and submitted that General Note (2) of the same reads as follows: - Notes and conditions:
(1)....
(2) The General Rules of Interpretation of the First Schedule to the said. Customs Tariff Act, 1975 shall mutatis mutandis apply for classifying the export goods listed in the Schedule.

They submitted that in view of the above, it was clear that classification of any export goods under the Drawback Schedule shall be determined with reference to the General Rules of Interpretation; that inn the present case, it is necessary to examine that out of the disputed headings of the Drawback Schedule, which one would take precedence over the other;

(g) They submitted that with respect to crankshafts, Sr. Nos. 732640 and 732641 read "forged crankshaft made of alloy/non-alloy steel". The other relevant entry, Sr. No. 843804 reads "Crankshaft"; hence, 848304 would cover crankshafts manufactured by all and any processes; that however, in a case where the crankshaft is made by forging, a specific entry is created, viz., Sr. No. 732640/732641 that hence, it could be stated that Sr. No. 848304 is more general in description vis-à-vis Sr. No. 732640/ 732641, since a specific process (forging) is mentioned therein; that the crankshaft manufactured by them was forged and that this was not disputed by the Department at any time during the entire course of the proceedings and hence it was clear that the crankshafts exported by them were more specifically covered under Sr. No. 732640/732641 of the Drawback Schedule, and not Sr. No. 848304 as contended by the Department;

(h) They submitted that the same argument also applies to 'Steering Knuckles'; that Sr. No. 8708034 mentions "Steering Knuckle", however that it was not sufficient to hold that the goods are covered therein; that as a matter of fact, when they are forged, the more specific description was given under Sr. No. 732622 of Drawback Schedule; that this was confirmed by the entry in the DEPB Schedule under which the Applicants had legitimately been claiming benefit; that the above discussion made it clear that the goods were covered within Chapter 73 and not Chapter 84/87 of the Drawback Schedule;

(i) They submitted that this manner of reasoning could also be found in a Circular dated 06.06.95 issued by the CBEC clarifying that an exemption to ovaprim is available, even if the notification does not mention Chapter 38 of the Tariff, as long as the notification describes the goods specifically and relied on the decision of the Hon'ble Supreme Court in Jain Engineering vs. Collector of Customs [1987 (32) ELT 3 (SC)] in support of their case;

(j) That the classification of the impugned goods being aligned with the General Rules of Interpretation is correct and must not be rejected for its lack of conformity with the classification in the Central Excise Tariff; that the Central Excise Tariff is aligned with the Schedule to the extent of 4 digits only and the classification at the four-digit level is the same for excise and drawback and hence, a comparison of the Central Excise Tariff and Drawback Schedule, for the present dispute, did not arise and the Commissioner (Appeals) had erred in equating them in the impugned Order;

(k) That in the event of the conflict of relevant entries the Hon'ble Supreme Court in HCL Ltd. Vs. CC, New Delhi, [2001 (130) ELT 405 (SC)] had held that that where there are two exemption notifications that cover the goods in question, the assessee was entitled to the benefit of that exemption notification which gave them greater relief;

(l) That the classification in the Shipping Bill for claiming duty drawback for export of the impugned goods was based on the email clarification issued by the Joint Secretary, Department of Drawback, MOF. In this connection it could be seen that they were classifying crankshafts made of alloy steel and non-alloy steel under Central Excise Tariff Item 8483 10 99; that however, in the Drawback Schedule notified on 22.09 2011, there was no entry under Tariff item 348311 and in view of the same the Applicants vide their email dated 24.09.11 requested a clarification from the Joint Secretary (Department of Drawback) and that the e-mail clarification dated 26.09.11 issued by the Joint Secretary stated as follows:-

> *"Thank you for your feedback, an error seems to have crept in while mentioning the corresponding DBK serial no. for DEPB 61/412A or B. The corresponding DBK entry would be 7326-40 for forged crankshaft made of non-alloy steel and 732641 for forged crankshaft made of alloy steel.*

We shall be making the necessary changes after getting further feedback from other sections of industry."

They submitted that based on this clarification from the Joint Secretary (Department of Drawback), they continued exports of forged crankshaft made of non-alloy & alloy steel and started claiming duty drawback at rates specified under Sl. No. 732640 and 732641 respectively; they submitted that they claimed the drawback for crankshafts made of alloy steel under Tariff Item No. 732641 only on the basis of the written email clarification issued to them by the Joint Secretary, Department of Drawback; It was submitted that they followed the comparison table in bona fide belief since forged crankshafts fully machined made of non-alloy steel were classified under 732640 in the Drawback Schedule as per the comparative table. In this regard, reliance is placed on the decision of the Hon'ble Tribunal in Shri Rolex Rings Vs. CC [2016 (335) ELT 69 (Tri-Ahmd.)]; that the Department of Drawback was the primary administrative authority in the Ministry of Finance for regulation of the duty drawback scheme and their specific directives therefore have to be necessarily followed and cannot be digressed from and that they had done the same;

(m) With respect to export of Steering Knuckles, they submitted that under the DEPB Scheme, exports of Steering Knuckles were being made under Sr. No. 532 and that the corresponding entry in the Drawback Schedule was notified in the comparative table of DEPB items with the new Drawback Schedule 2011-12, based upon which they continued their exports; that a bare perusal of the comparative tables showed that the said goods exported by them were covered within Sr. No. 732622 (Steering Knuckles) of the Drawback Schedule and hence, the subject goods were classified under Sl.No.732622 for claiming duty drawback; in light of the above, it was submitted that they had not mis-declared the description or the corresponding Tariff Item of the said goods and therefore the classification of export goods as declared by them in the Shipping Bills and the duty drawback claimed by them did not amount to mis-classification or mis-declaration;

(n) They submitted that they had not suppressed or mis-represented any fact to the Customs authorities in availing the duty drawback; that at the time of exportation of the said goods they had filed shipping bills, invoices, etc. with the customs department wherein the correct description of the

goods was indicated; that in the present case it was quite clear that they did not hide or suppress any fact from the department and that they had actively sought a clarification from the Joint Secretary and then acted accordingly;

(o) That the goods were exported under the "factory stuffing" procedure as followed under Central Excise, after obtaining the necessary permission from the Customs Department; that under this procedure, the export goods are physically examined by the Central Excise Authorities and then stuffed in containers in the presence of Central Excise Officers; that the containers are thereafter, sealed in the presence of these officers and then exported from the Nhava Sheva where the ARE-1, invoice and examination report of the Central Excise Authorities were verified and the goods were allowed to be exported by the Customs department; that the Let Export Order in terms of Section 51 was passed by the customs officers permitting export of the goods covered by the Shipping Bill(s);

(p) That they had filed the Shipping Bills, invoices raised on foreign buyer etc., which clearly show the classification adopted by them for the purpose of classification in the Drawback Schedule; that further, at the time of claiming drawback, they had filed the ARE-1, Shipping Bills, and invoices raised on the foreign party etc.; that all these documents clearly showed the classification declared by the manufacturer and the classification declared by them for the purpose of drawback and hence the classification of the goods adopted by them was within the knowledge of the Department since the very beginning;

(q) They submitted that in light of the aforesaid contentions, the drawback recovery demand did not stand as they had adopted the classification based on the clarification email sent by the Joint Secretary of the Department of Drawback and that it was very clear that they were correctly describing and classifying the goods until they received official clarification from the Department of Drawback; that they had entered the goods for exportation in accordance with Section 50 of the Customs Act, 1962; that they had submitted all documents and made all information available to the Department at the time of entering the goods for exportation; that their bona fide conduct was evident from all the representations made to all the concerned departments; that in light of the above, the ground set

out in the impugned Order-in-Appeal for recovery of drawback stands to fail and therefore should be set aside;

(r) They submitted that in any case the responsibility of proper classification in the Shipping Bills filed under claim of duty drawback ultimately was on Revenue; that the onus of proper classification of any goods, whether imported or exported, ultimately lies with the Revenue; that it was after due observation and satisfaction with regard to the goods and associated documentation that the customs officials allowed the exports and also the drawback; that therefore they could not claim mis-classification at a later stage; they sought to place reliance on the decision of Hon'ble Supreme Court in the case of Hindustan Ferodo Vs CCE- [1997 (89) ELT 16 (SC)] and UOI Vs Garware Nylons-[1996 (87) ELT 12 (SC)];

(s) They submitted that the impugned order was incorrect in invoking extended period of limitation in the absence of any mis-representation or suppression of facts and there was no intention to claim excess drawback; that in the present case, the demand related to the period from 01.10.2011 to 23.06.2012; that the Show Cause Notice was served on 05.08.2014, i.e. approximately 26 after the last date of export, that hence the entire demand raised for recovery of differential drawback claim was beyond the normal period of limitation; that the impugned Order was incorrect in confirming a demand beyond the normal period of one year under the Drawback Rules in light of settled legal principles;

(t) That in terms of Rule 16 of the Drawback Rules, there could be no doubt that no specific time period had been prescribed for issuing a Show Cause Notice for the recovery of erroneously paid/excess drawback; that however, it was a settled legal position that if no time limit was prescribed, the same should be demanded within a reasonable period; that in the absence of a provision prescribing a limitation period, guidance is to be gathered either from other statutes viz., General Clauses Act, Central Excise Act, 1944, Customs Act, 1962 etc, or from judicial precedents and cited the following decisions in support of their arguments;

(i) GOI Vs Citedal Fine Pharmaceuticals [1989 (42) BLT 515 (SC)];
(ii) Ani Elastic Industries Vs UOI [2008 (222) ELT 340 (Guj)];
(iii) Neeldhara Weaving Factory Vs DGFT-[2007 (210) BLT 658 (P&H)];
(iv) Brakes India Lat. Vs CCE [1997 (96) ELT 434 Chi-Chennai)]

(u) They submitted that in the present case it was clear that they did not hide or suppress any fact from the department, rather all the facts were very well known to the department at the time of export of the goods; that they acted pursuant to the email sent by the Joint Secretary and hence the reasonable period for raising any demand in the current scenario should not be more than two years from the date of sanctioning the drawback and cited the decision in the case of Collector of Central Excise, Hyderabad Vs. Chemphar Drugs and Liniments [1989 (40) ELT 276 (SC)] and several other decisions in support of their submission;

(v) They submitted that in the instant case, the entire demand for recovery was made after 26 months from the relevant date; that the extended period has been invoked despite the fact that all information was available to the department at the time of export; that no new information had been discovered which was not already known at the time of export; that the goods were allowed to be exported without any objection and only after proper assessment by the Customs authorities was the drawback claim cleared; that it would be totally unjust and improper on the part of Customs authorities to now allege that the drawback claim had been erroneously paid by suppression of facts; that on this ground also, the impugned Order, demanding recovery of excess drawback for exports made more than two years before the issuance of the show cause notice, was not sustainable and they placed reliance on the decision in the case of Nestler Boilers Vs. CCE-[1990 (50) ELT-613(T)], National Rifles Vs. CCE-[1999 (112) ELT 483 (T)], Pratibha Syntex Ltd. Vs. UOI-[2013 (287) ELT 290 (Guj.)], Choice Laboratories Vs UOI [2013 (289) ELT 287 (Guj.)], Padmini Exports Vs. UOI [2012 (284)ELT 490 (Guj)];

(w) They submitted that in view of the above submissions, it was clear that there was no suppression of facts them in any manner; that the period of two years for demanding recovery of drawback will apply as the same would be the reasonable period in view of the law laid down by the Supreme Court in the above mentioned decisions; that hence, the extended period of limitation was not invocable; that therefore the demand being beyond a reasonable period, was not maintainable and hence the entire demand was therefore liable to be discharged with consequential relief;

(x) They further submitted that they had classified goods under Chapter 73 under the bonafide belief that the classification done by them was correct; therefore the impugned order was incorrect to hold that there is mis-declaration and suppression with intent to claims excess duty drawback; reliance was placed on the following decisions - Northern Plastic Vs. CC-[1998 (101) ELT 549 (SC)] and ISGEC Heavy Engineering Vs. CC [(Export)-2015 (318) ELT. 284 (Tri-Mumbai)];

(y) They submitted that they had correctly described the export goods in the Shipping Bills and other documents and hence were not liable for confiscation under Section 113(i) and that they were not liable to confiscation under Section 113 (ii) either as it pertained to goods attempted to be exported; reliance was placed on Link up Textiles vs CC Chennai [2010 (262) ELT 629 (Tri-Chennai)] and other decisions; reliance is also placed on Alstom Transport Ltd. Vs. CC, Chennai, [2007 (220) ELT 312 (Tri-Chennai)] wherein it was held that merely indicating wrong classification does not mean that the goods are liable to confiscation automatically;

(z) They submitted that they had neither done nor omitted to do any act or omission that has rendered the goods liable to confiscation nor had they abetted the doing or omission of such an act; neither was there any mens-rea and therefore no penalty under Section 114 could be imposed on them; they sought to rely on the decisions in the case of the Hon'ble Supreme Court in the case Union of India Vs. Rajasthan Spinning & Weaving Mills reported at 2009 (238) ELT 3 (SC) and Metro Marine Services Vs. Commissioner of Customs, Kandla reported at 2008 (223) ELT 227 (Tri-Chennai) in support of the case;

(aa) They submitted that they had not declared the wrong RITC or Drawback rate either in the Shipping Bill invoice as the case may be and had acted in a bonafide manner and hence penalty under Section 114AA was not imposable on them;

(bb) They further submitted that when there can be no drawback demand for all the reasons mentioned above, there could be no claim for interest vide Section 75A(2) of the Customs Act, 1962 and hence no interest was payable by them;

(cc) They further submitted that the findings of the Commissioner (Appeals) was incorrect inasmuch as in Paragraph 7, the Commissioner (Appeals) had incorrectly concluded 'without any basis that the present case is of mis- classification of goods, and consequently declaration of wrong Sr. No. of the Drawback Schedule in the export document in order to avail higher rate of duty drawback; that the goods namely 'Crankshaft made of alloy steel (fully machined)' and 'Steering Knuckles' were covered by specific tariff items in the Drawback Schedule i.e, Tariff item 732641 'Forged crankshaft made of alloy steel, and tariff item 732622 'Identifiable ready to use machined parts/components made wholly or predominantly of Alloy Steel (not less than 90% by weight), respectively; that hence the goods in question have been correctly classified under the Drawback Schedule; that this submission is also supported by the comparative table issued with respect to DEPB entries vis-a-vis duty drawback; that in any case, no evidence has been placed on record to prove that there is mis-classification and declaration of wrong tariff item of the Drawback Schedule, that too with intent to avail higher rate of drawback; and hence the impugned order being incorrect, was liable to be set aside;

(dd) They further submitted that in paragraphs 8 and 9, the Commissioner (Appeals) had incorrectly concluded that the goods imported, namely 'Crankshaft made of alloy steel (fully machined)' and 'Steering Knuckles are finished parts of motor vehicles, and therefore, merit classification under RITC 84831099 and 87081090 respectively, as per HSN explanatory notes; that the Commissioner (Appeals) had incorrectly stated that the Drawback Schedule is aligned with the First Schedule of the Customs Tariff up to four digits, and the General Rules of Interpretation for Customs Tariff shall apply for classifying goods in the Drawback Schedule and that accordingly, the drawback tariff item for crankshafts made of alloy steel (fully machined) and steering knuckles will be 8483 and 8708 respectively;

(ee) They further submitted that the RITC reflected on the Shipping Bills were based on (1) serial number from the Drawback Schedule as provided in the comparative table (DEPB entry versus Drawback entry) issued vide CBEC Circular No. 42/2011 dated 22.09.2011; and (ii) the Clarification issued by the Joint Secretary (Department of Drawback) on 26.09.2011 and hence there was no mis-declaration in the shipping bills filed for claim of duty drawback; that the suggestion that classification for claiming drawback

should be the same as the classification adopted at the time of clearance of goods from the factory (as per Central Excise Tariff) was totally baseless and incorrect;

(ff) They submitted that classification adopted at the time of clearance from the factory under a particular tariff entry is not relevant and does not preclude them from claiming drawback under a different heading, as long as the said drawback entry therein satisfies and covers the goods exported that there was no law holding to the contrary; that it was not correct that the Drawback Schedule is aligned with the Customs Tariff up to four digits; that however, the Drawback Schedule has not borrowed Chapter notes, Section notes or the HSN Explanatory Notes to the Customs Tariff and that can only be done by specific incorporation;

(gg) They submitted that in paragraph 9.4 of the impugned order, the Commissioner (Appeals) states that the Joint Secretary's response cannot be seen as a notification or law; that the Department of Drawback is the primary and administrative authority in the Ministry of Finance (Department of Revenue) which administers the duty drawback scheme. Their specific directives therefore have to be necessarily followed, and cannot be digressed from. This is exactly what the Applicants have done. Therefore, the impugned order was wrong in denying drawback which had already been sanctioned and was incorrect for ordering recovery of the same, in light of the written clarification received from the Joint Secretary, Department of Drawback; that at the very least, allegations of deliberate mis-representation and mis-classification cannot be made in light of this communication;

(hh) They submitted that the in paragraph 11, the Commissioner (Appeals) incorrectly states that the facts and circumstances of this case are different from the case law relied on by them to demonstrate expiry of the period of limitation; that he failed to appreciate the numerous cases cited by them with regard to the period of limitation under the Drawback Rules; that these cases do not differ in facts from the present case; that they specifically deal with the recovery of drawback erroneously paid and the applicable period of limitation for the same; that hence the impugned order was a non-speaking order as it had failed to consider the judicial precedents of higher judicial forums on the same;

(ii) They submitted that in paragraph 12, the Commissioner (Appeals) imputes intention to claim excess drawback to them on the basis of the fact that they changed the classification in the export documents from 01.10.2011, which is when the All Industrial Rates of Duty Drawback were made effective; they submitted as long as the description of the goods matches the corresponding entry in the Schedule under which Drawback can be claimed, an exporter cannot be blamed of misconduct since he is entitled to choose that which benefits him more. In the present matter, there is no discrepancy in terms of the entry of the schedule and the description and nature of the goods and in such a scenario, any allegation of mala fide intent was unsustainable;

(jj) They submitted that in paragraph 13, the Commissioner (Appeals) in his impugned order has incorrectly placed reliance on the decision of CC Vs. Kamalabhai reported at 2015 (324) ELT 70 (Mad) which is inapplicable to facts in the instant case as in that case, the issue relates to confiscation of prohibited goods whereas in the instant case, there is no prohibition on the export of the goods in question under ITC HS;

(kk) They submitted that the lower original authority and lower appellate authority had ignored the cardinal principle that export incentive schemes had to be interpreted liberally and in favour of the exporter-assessee; that this was not a case where no drawback at all was available; that this is a case where the export goods can possibly fall in two entries in the drawback schedule; that in that case, the entry providing for higher drawback should be preferred than the entry providing lower drawback, even if the entry providing for lower drawback is specific; that this submission is supported by the decision of ICI, referred earlier and this is not a case where interpretation of exemption notification is involved, requiring strict interpretation in favour of the State; that therefore, the decision of the Supreme Court requiring interpretation in favour of the assessee-citizen for construing tariff entries will apply; hence the lower authorities ought to have granted drawback in full and ought to have returned the drawback collected from them.

In light of the above submissions, they prayed that the impugned Order-in-Appeal be allowed and their application be allowed in full with consequential relief and they be granted refund of Rs.15,74,,07,253/- along with interest.

6. Personal hearing in the matter was granted to the applicant on 29.11.2022. Shri Vishwanathan and Shri Shobit Jain, both Consultants, appeared online and submitted that they have claimed drawback based on the description of goods. They further submitted that classification of goods is not relevant. They referred to classification issued by JS (DBK). They relied on the decision of ABB Limited passed by JS (RA) [2013 (290) ELT 151 (GOI)] in their support. They requested to allow their application.

7. Government has carefully gone through the relevant case records, the written and oral submissions and also perused the impugned Order-in-Original and the Order-in-Appeal dated 31.10.2017.

8. Government finds that the issue involved is whether the classification of the products "Crankshaft made up of Alloy Steel (Fully machined)' and 'Steering Knuckles' claimed by the applicant for the purpose of claiming Drawback is proper or otherwise. Government notes that Revenue is of the opinion that the said products, viz., 'Crankshaft made up of Alloy Steel (Fully machined)' and 'Steering Knuckles' are correctly classifiable under Sr.No.848304B and Sr.No.8708034B, respectively, of the Drawback Schedule as against the contention of the applicant that these products are classifiable under Drawback Serial Numbers Sr.No.732641B and Sr.No.732622B, respectively.

9. Government finds that the following facts are not in dispute:-

- The applicant classified their products 'Crankshaft made up of Alloy Steel (Fully machined)' and 'Steering Knuckles' under CTH 84831099 and 87081090, respectively, when being cleared for export under the DEPB scheme till 30.09.2011;

- The applicant, from 01.10.2011, opted to clear the said goods for export under the Drawback Scheme and while doing so continued to classify their products "Crankshaft made up of Alloy Steel (Fully machined)' and 'Steering Knuckles' under CTH 84831099 and 87081090, respectively, in the invoice issued under the Central Excise Rules, 2002, however, they classified both these products under RITC 73261990 in the corresponding ARE-1 and Shipping Bill filed by them;

- The applicant, based on the classification claimed by them in the Shipping Bills, were sanctioned drawback for the products 'Crankshaft made up of Alloy Steel (Fully machined)' and 'Steering Knuckles' under Sr.No.732641B and Sr.No.732622B, respectively, of the Drawback Schedule for the period covered by the Show Cause Notice;

10. Government finds that at this juncture it is pertinent to examine notification no.68/2011-CUS(NT) dated 21.09.2011 vide which the Schedule specifying the Rates of Drawback was notified, as the crux of the present issue lies in determining the proper classification of the products in question in the said Schedule. To this end, Government finds that it is imperative to scrupulously follow the manner and conditions laid down in this notification, as they will prevail over all other borrowed legislation in determining the classification of the products in the Drawback Schedule and consequently the quantum of drawback. The relevant portion pertaining to the 'Notes and Conditions' of the said notification is reproduced below: -

> *" ..... the Central Government hereby determines the rates of drawback as specified in the Schedule annexed hereto (hereinafter referred to as the said Schedule) subject to the following notes and conditions, namely:Notes and conditions:*
>
> *(1) The tariff items and descriptions of goods in the said Schedule are aligned with the tariff items and descriptions of goods in the First Schedule to the Customs Tariff Act, 1975(51 of 1975) at the four-digit level only. The descriptions of goods given at the six digit or eight digit or modified six or eight or ten digits are in several cases not aligned with the descriptions of goods given in the said First Schedule to the Customs Tariff Act, 1975.*
>
> *(2) The General Rules for the Interpretation of the First Schedule to the said Customs Tariff Act, 1975 shall mutatis mutandis apply for classifying the export goods listed in the said Schedule....."*

Government notes that the Sl. No.1 of the Notes & Conditions reproduced above unambiguously mentions that the tariff items and descriptions of goods in the said Schedule are aligned with the tariff items and descriptions of goods in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) at the four-digit level. Thus, it would be prudent to determine the classification of the products in question under the First Schedule to Customs Tariff Act, 1975 (51 of 1975) in order to determine the first four digits of their classification in the Drawback Schedule. Column no.(1) and (2) containing

the relevant portion of the same with respect to the product 'Crankshaft made up of Alloy Steel (Fully machined)' is reproduced below: -

Tariff Item		Description of goods
8483		**TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS)**
8483 10	-	Transmission shafts (including cam shafts and crank shafts) and cranks:
8483 10 10	---	Crank shafts for sewing machines
	---	*Other:*
8483 10 91	----	Crank shaft for engines of heading 8407
8483 10 92	----	Crank shaft for engines of heading 8408
8483 10 99	----	Other

A reading of the above portion of Tariff indicates that the first four-digit of the classification of the product viz. 'Crankshaft made up of Alloy Steel (Fully machined)' is '8483'. As regards the product 'Steering Knuckle', the relevant portion of the Tariff is reproduced below: -

Tariff Item		Description of goods
8708		**PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705**
8708 10	-	Bumpers and parts thereof:
8708 10 10	---	For tractors
8708 10 90	---	Other

Government finds that Commissioner (Appeals) has recorded that the product 'Steering Knuckle' is finished part of a Motor Vehicle, a fact not disputed by the applicant. Thus, given these facts and the extract of the

Tariff reproduced above, it is clear that the first four digits of the classification of the product viz. 'Steering Knuckles' is '8708'. Government finds that the applicant themselves had classified the products 'Crankshaft made up of Alloy Steel (Fully machined)' and 'Steering Knuckles' under CTH 84831099 and 87081090, respectively, under the Central Excise Tariff Act, 1985, in the invoices issued by them under Rule 11 of the Central Excise Rules, 2002, thus Government finds that there can be no dispute regarding the first four digits of the classification of the products in question which have been arrived at above. Government notes that the applicant had chosen to classify both the above products under RITC 73261990 in the corresponding ARE-1s and Shipping Bills. Prima facie, Government finds that given the fact that these products were found to be classifiable under CH 84831099 and 87081090, respectively, under the Customs Tariff Act, 1975, there is no scope to digress from the first four digits of the classification so arrived at in terms of the Sl.No.1 of the 'Notes & Conditions' of the notification no.68/2011-CUS(NT). Thus, Government finds the classification adopted by the applicant is inconsistent with the Note/Condition at Sl. No.1 of the said notification as its first four digits are '7326' and not '8483' / '8708' as determined under the Customs Tariff Act, 1975, above. With a view to examine this issue further, Government proceeds to examine the relevant portion of Customs Tariff Heading '7326', which is reproduced below:-

Tariff Item		Description of goods
7326		**OTHER ARTICLES OF IRON OR STEEL**
	-	*Forged or stamped, but not further worked:*
7326 11 00	--	Grinding balls and similar articles for mills
7326 19	--	*Other:*
7326 19 10	---	For automobiles and earth moving equipments
7326 19 90	---	Other

A reading of the above extract makes it clear that it covers 'Articles of Iron or Steel' which are forged or stamped, *but not further worked upon.* In the present case, it is not in dispute that the products are finished and ready to

use in the manufacture of motor vehicles. Moreover, clearly the tariff heading '73261990' is a residual heading and generic in nature designed to cover products which have not been specifically mentioned elsewhere in the Tariff. Thus, given the fact that there exists a specific heading for the each of the products in question, the classification adopted by the applicant is incorrect as it is neither in consonance with the provisions of the Customs Tariff Act, 1975 nor with the notes/conditions laid down by notification no.68/2011-Cus(NT) dated 21.09.2011 which notified the Drawback Schedule and hence will not hold good.

11. Having established the first four digits of the classification of the both the products as per the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), Government now proceeds to examine the 'Schedule' specifying the rate of Drawback notified by notification no.68/2011-Customs (NT) dated 21.09.2011 to determine the classification of the said products in the said Drawback Schedule. Government finds that the while doing so, it has to be borne in mind that the first four-digits of the classification of the both the products have been determined as discussed above. It needs to be mentioned here that the claim of the applicant, that the products in question would be classifiable under the Tariff Item '732622' and '732641' of the Drawback Schedule, fails at this juncture itself as the first four digits of the classification claimed are not in conformity with the classification arrived at in terms of the Customs Tariff Act, 1985 as determined above. The relevant portion of the Drawback Schedule which further classifies the products beginning with the above determined four digits is reproduced below: -

			A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
848304	Crank Shaft	Kg.	6.8 %	15	2%	4.4
87080304	Steering Kunckle	Kg.	6.1%	12	1%	2

Given the above, Government finds that the products exported by the applicant 'Crankshaft made up of Alloy Steel (Fully machined)' and 'Steering Knuckles' have been specifically mentioned and would ideally fall under Sr.No.848304B and Sr.No.8708034B of the Drawback Schedule.

12. Government finds that the applicant has submitted the relevant Section Notes and Chapter Notes of the Customs/Central Excise Tariff will not be applicable to determine the classification of the products in question under the Drawback Schedule. In this context, Government notes that the Sl. No.2 of the Notes & Conditions, reproduced above, states that the General Rules for the Interpretation of the First Schedule to the said Customs Tariff Act, 1975 shall mutatis mutandis apply for classifying the export goods listed in the Drawback Schedule. Further Government finds that the Rule 1 of the General Rules for the Interpretation of the First Schedule of the Customs Tariff Act, 1975 is as follows: -

> *" Classification of goods in this Schedule shall be governed by the following principles :*
>
> *1. The titles of Sections, Chapters and Sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.."*

A harmonious reading of the above, indicates this submission of the applicant to be incorrect, as Rule 1 of the General Rules for the Interpretation of the First Schedule of the Customs Tariff Act, 1975 clearly lays down that the classification of the products shall be determined according to the terms of the headings and any relative Section or Chapter Notes. Thus, Government does not find any flaw in the findings of the Commissioner (Appeals) who arrived at the classification of the products in question in terms of the Explanatory notes to the HSN and hence rejects the submission of the applicant on this count. Further, Government finds that the applicant has also claimed that the classification adopted by them was in accordance with the General Rules of Interpretation as provided for by notification no.68/2011-Cus (NT) dated 22.09.2011. Government finds that the interpretation of the applicant in this case is flawed and expedient to the path chosen by them and not in conformity with the manner and conditions laid down by the notification no.68/2011-Cus(NT) dated 22.09.2011 to arrive at the proper classification in the Drawback Schedule as they have failed to acknowledge the Note/Condition at Sl. No.1 of the said notification

which states that in most cases the classification of the products have been aligned to four-digits of the classification under the Customs Tariff Act, 1985. Government finds that it is not the case here that the first four digits of the classification of the products of the applicant were not aligned with the Customs Tariff and hence they were required to seek an alternative classification. Government finds that the pick and choose method adopted by the applicant, to classify their products under an erroneous Chapter Heading of the Drawback Schedule with the intention to avail a higher rate of Drawback, will not help their cause.

13. Government has examined the cases cited by the applicant in this context and finds that the issue involved therein was that if two views are possible in classification of goods, the one in favour of assessee should be taken. Government finds this view will not be applicable to the facts of the present case, as there is no ambiguity or another view in the classification of the goods which are subject matter of the Drawback claim. Government finds that the issue in the instant case is not the same, as the classification of the products in question, if determined in the manner prescribed by the notification leads to only one classification for each of the product, as has been arrived at above, which in fact is supported by the classification claimed by the applicant themselves in respect of the very same products under the Central Excise Tariff, 1985. In such view of the matter the decisions relied upon by the applicant will not be applicable to the facts of the present case.

14. Government finds that the applicant has submitted that they claimed the drawback for Crankshaft made of alloy steel under Tariff Item No.732641 only on the basis of the written email clarification issued to them by the Joint Secretary, Department of Drawback. Government notes that the applicant has submitted that in reply to their email dated 24.09.2011 seeking clarification on the Drawback Schedule, the Joint Secretary (Department of Drawback) vide email dated 26.09.2011 had replied as under: -

> *"Thank you for your feedback, an error seems to have crept in while mentioning the corresponding DBK Serial No. for DEPB 61/412A or B. The corresponding DBK entry would be 732640 for forged crankshaft made of non-alloy steel and 732641 for forged Crankshaft made of alloy steel.*
>
> *We shall be making the necessary changes after getting further feedback from other sections of industry."*

At the onset, it needs to be mentioned that though the applicant have mentioned that the above reply was in response to their email dated 24.09.2011, they have not submitted a copy of their email to the Joint Secretary, thus restricting the examination of the context in which the reply was given by the Joint Secretary. In any case, Government proceeds to examine the contents of the said letter and finds the following:-

- The entire reference made is with respect to an alleged error in the *'List of DEPB items with corresponding Tariff Item in the Drawback Schedule 2011-12'* circulated by the Board vide Circular no. 42/2011-Cus dated 22.9.2011 subsequent to the issue of notification no.68/2011-CUS(NT) and does not pertain *per se* to the Drawback Schedule itself;
- The Joint Secretary acknowledges that an error "*seems*" to have crept it in while drafting the above List and proceeds to suggest possible classifications under the Drawback Schedule;
- The last line of the email clearly states that necessary changes would be made after getting further feedback from the industry;
- The response by the Joint Secretary to the email of the applicant is within 2 days of the applicant's mail, clearly indicating that the said email of the JS is more in the nature of acknowledging the email of the applicant and not in the nature of an amendment to the Drawback Schedule introduced by the above mentioned notification.

Given the above, Government finds that the entire case of applicant is based on a communication by the Joint Secretary, Department of Drawback rather than the Drawback Schedule notified by the notification no.68/2011-CUS(NT) dated 24.09.2011. Government finds that the said 'List' circulated by the Circular no.42/2011-CUS dated 22.09.2011 is merely clarificatory in nature and not in the nature of a legislation. The Drawback Schedule providing the rate of drawback draws its legal sanctity from notification no.68/2011-CUS(NT) and there is no gainsaying the fact that the notification will prevail over any letter from an individual when it comes to determining the rate of Drawback in respect of the products exported by the applicant. Government finds that the applicant in the present case has chosen otherwise to further their case. Government finds that the Joint Secretary has at the most stated that there appears to be an error but has not accepted that there is an error and has finally stated that necessary changes would be made after getting further feedback from other sections of the

industry. Government finds that it is a fact that no changes were made in the Drawback Schedule on the lines pointed out by the applicant at any later stage, which clearly indicates that the issue was examined and no error was noticed by the competent authorities. Given this string of facts, it is clear that the classification adopted by the applicant based on the email of the Joint Secretary was erroneous and not in consonance with the legal provisions governing the determination of the rate of Drawback during the material time. Government finds that the applicant by resorting to the above actions has had a distinct advantage over similar placed exporters who followed the Drawback Schedule inasmuch as the applicant availed Drawback at a much higher rate on the strength of an email from the Joint Secretary, Department of Drawback whereas the others chose to follow the rate laid down in the Schedule notified by notification no.68/2011-CUS(NT).

15. The applicant has claimed that the Show Cause Notice issued after 26 months is barred by limitation as extended period cannot be invoked. It is pertinent to note here that the Show Cause Notice has not been issued under Section 28 of the Customs Act, 1965. The Show Cause Notice in this case issued to recover inadmissible drawback has been issued under Rule 16 of the DBK, Rules, 1995, which by itself does not prescribe any time limit. However, Government notes that the Hon'ble High Court of Punjab & Haryana in the case of Famina Knit Fabs vs UOI [2020 (371) ELT 97 (P & H)], while answering the question "*Whether demand of duty drawback under Rule 16 of the Drawback Rules, 1995 can be made without any reasonable period of limitation?*" it had held as under:-

> *"From the perusal of judgments cited by both sides, it is quite evident that every action including show cause notice must be issued within reasonable period where no limitation is prescribed. Taking cue from Section 28 of Act, 1962 which prescribes maximum 5 years period to issue show cause notice even in case of fraud, wilful misstatement and afore-cited plethora of judgments, we find that in every case 3 years period may not be reasonable (as otherwise held by Gujarat High Court in Pratibha Syntex case (supra), however notice issued after the expiry of 5 years cannot stand in the eyes of law. .."*

In light of the above decision of the Hon'ble High Court, Government finds that the Show Cause Notice in the instant case has been issued well within the permissible time limit. Thus, Government finds that the submission of the applicant on the issue of limitation will not survive and rejects the same.

16. Given the above, Government finds that the contents of the email dated 26.09.2011 of the Joint Secretary, Department of Drawback to the applicant did not in any way authorize the applicant to claim Drawback at a higher rate than that prescribed in the Drawback Schedule. Government notes that the applicant in case of doubt should have waited till the notification was amended and then claimed the differential drawback, if any, rather than resort to blatant mis-classification of their products with the intent to avail Drawback in excess to what they were legally eligible for. Government notes that the applicant deliberately chose to mis-interpret the said communication of the Joint Secretary and have used it as a crutch to mis-declare the classification of their products and suppress the facts from the authorities concerned with the sole intention of claiming drawback at higher rate than what was provided for by the law. The applicant has claimed that there is no mis-declaration or suppression of facts, however, in light of the above discussion, Government finds that the applicant has clearly mis-declared the proper classification of the products in the ARE-1 and the Shipping Bill and suppressed the relevant facts from the authorities disbursing Drawback. Thus, Government finds no merit in this submission of the applicant and finds that the lower authorities have correctly held that the applicant had resorted to mis-declaration and suppressed facts. Government finds that the Commissioner (Appeals) has correctly held that since such acts were carried out with the intent to avail drawback at a rate higher than what was legally allowed, the goods exported are liable for confiscation under Section 113 of the Customs Act, 1962 which in turn make the applicant liable for penalty under Section 114(iii) and Section 114AA of the Customs Act, 1962. Government notes that the Commissioner (Appeals) has taken a lenient view in light of the fact that the applicant had paid Rs.15,74,07,253/- before the conclusion of the investigation and has reduced the penalties of Rs.50,00,000/- under Section 114(iii) and Rs.50,00,000/- under Section 14AA of the Customs Act, 1962 imposed by the original authority to Rs.5,00,000/- under Section 114(iii) and Rs.50,00,000/- under Section 14AA of the Customs Act, 1962. Government finds this decision of the Commissioner (Appeals) to be just and upholds the same. Government finds that the applicant has submitted that they will not be liable for penalty under either of these Sections as they had not mis-declared or suppressed any facts and have cited several decisions in support of their argument. However, as discussed above, Government finds that the applicant had deliberately mis-classified their products in the ARE-1 and the

Shipping Bills despite being aware of the correct classification with the sole intention to avail higher rate of Drawback. The plea that they resorted to such an act on the basis of a communication from the Joint Secretary will not absolve them and grant them immunity from penalty. Government finds support in the decision of the Hon'ble High Court of Madras in the case of R.S. Graphics vs R.A. and JS, MOF, New Delhi [2021 (376) ELT 449 (Mad)], wherein it was held as under:-

> *"...The discretion of levying penalty is always available with the Statutory Authority under Section 114, whenever such an Authority is of the view that an attempt to export the goods are in such a nature that the goods would be liable to be confiscated under Section 113. Since the Original Authority was of the opinion that the petitioner attempted to export the goods through misclassification, this Court is of the view that the Authority was justified in levying the penalty."*

Given the above decision of the Hon'ble High Court, Government does not find any merit in the submissions of the applicant on this count and rejects the same.

17. In view of the above, Government upholds the impugned Order-in-Appeal dated 31.10.2017. The subject Revision Application is rejected.

15/3/23

(SHRAWAN KUMAR)
Principal Commissioner & Ex-Officio
Additional Secretary to Government of India

ORDER No.362/2023-CUS (WZ) /ASRA/Mumbai dated 15.03.2023.

To,

M/s Bharat Forge Limited,
Pune Cantonment, Mundhwa,
Pune – 411 036, Maharashtra.

Copy to:

1. The Commissioner of Customs (NS-II), JNCH, Nhava Sheva, Uran - 400 707.
2. The Commissioner of Customs (Appeals -I), Mumbai – II, JNCH, Nhava Sheva, Uran – 400 707.
3. M/s V. Lakshmikumaran & Others, 2nd Floor, B & C Wing, Cnergy IT Park, Appa Saheb Marathe Marg, Prabhadevi, Mumbai – 400 025.
4. Sr. P.S. to AS (RA), Mumbai
5. Notice Board.